

Summary of Audit reports Issued Quarter 2 2019/20

Audit	Service	Audit Purpose	Audit Opinion	Key Actions Agreed	Implementation Detail	Score
Bank Reconciliation	Finance & Property	To ensure that the Council's main bank account is reconciled in a timely manner.	Generally, administration of the reconciliation process is good and there is a sound system of internal control especially in relation to separation of duties. However, improvements need to be made to ensure cover is available in the absence of the responsible officer and certification of work is being carried out.	Access and training to the new bank reconciliation system will be granted to the cover officers. Certification will be carried out.	December 2019	2
Selective Landlord Licensing	Housing & Development Control	To review and evaluate the operational, financial and management controls within Selective Licensing and comment on their effectiveness.	Operational, financial and management controls are effective. Administration processes are robust and clearly defined.	Consideration of adding a referral function on their website area to enable residents to refer unlicensed properties online will take place.	March 2020	1
Crematorium	Green Spaces & Amenities	To review and evaluate financial and management controls and comment on their effectiveness in regard to the crematorium.	There is a good audit trail in regard to retaining application forms and their supporting documentation. However, operational controls need to be introduced to ensure approved fees are appropriately applied.	Ensure all fees are implemented on time. The webpage will be checked to ensure that the information on the website is current and correct.	December 2019	2
PI – Sundry Debt Collection	Finance & Property Services	To review and assess the quality of the Corporate Debt performance indicator outcomes reported for 2018/19.	The Corporate Debt performance indicators are generally accurately reported for the year end 2018/19 and there are no significant impacts on the contractor performance targets. There are minor errors in the format of the reported data and in the application of the indicators definition.	The year end procedures will be updated to reflect the main issues identified.	July 2019	2

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Treasury Management	Finance & Property Services	The purpose of this audit is to review the effectiveness of controls over treasury management.	There are effective controls in regard to the treasury management function. There are established mechanisms in place to record, monitor and make informed treasury decisions.	None	None	1
Write Offs Quarter 1	Finance & Property	To review the write-offs of debts from Debtors and Revenues System	No significant issues identified	None	None	N/A (Satisfactory)
PI – Council Tax/ NNDR	Finance & Property	To review and assess the quality of the Council Tax and National Non-Domestic Rates Performance Indicators for 2018/19.	The Council Tax and NNDR Performance Indicators have been accurately reported for the year end 2018/19.	None	None	1
Charity Account - Edward Stocks Massey	Corporate	To inform the Independent Examiners Report to the requirements of the Charities Commission.	N/A	None	None	N/A (Satisfactory)
Charity Account - Acorn Fund	Corporate	To inform the Independent Examiners Report to the requirements of the Charities Commission.	N/A	None	None	N/A (Satisfactory)
Charity Account – Mayor’s Charity	Corporate	To inform the Independent Examiners Report to the requirements of the Charities Commission.	N/A	To ensure there 3 trustees before taking decisions.	Completed	N/A (Satisfactory)
Charity Account - JW Shaw	Corporate	To inform the Independent Examiners Report to the requirements of the Charities Commission.	N/A	None	None	N/A (Satisfactory)

Audit Score Defined

Score	Opinion	Definition of Opinion
1	Comprehensive Assurance	There is a sound system of controls designed to meet objectives and controls are consistently applied in all the areas reviewed.
2	Reasonable Assurance	There is a good system of controls. However, there are minor weaknesses in the design or consistency of application that may put the achievement of some objectives at risk in the areas reviewed.
3	Limited Assurance	Key controls exist to help achieve system objectives and manage principle risks. However, weaknesses in design or inconsistent application of controls are such that put the achievement of system objectives at risk in the areas reviewed.
4	No Assurance	The absence of basic key controls or the inconsistent application of key controls is so severe that the audit area is open to abuse or error.
N/A	Not Applicable	The audit review undertaken did not have as its primary objective an assessment of system, its controls and their effectiveness.